



# FY 2026-27 Budget Workshop

June 16, 2026

Flagler County BOCC

# Agenda

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- General Fund Budget Requests
- Homestead Exemption
- 10% Cut Exercise

# General Fund Budget Request Summary



	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Administration	\$3,392,655	\$3,398,245	\$5,590	0.16%
Economic Development	\$228,666	\$216,390	(\$12,276)	-5.37%
Emergency Management	\$915,734	\$893,575	(\$22,159)	-2.42%
Engineering	\$1,402,361	\$1,435,363	\$33,002	2.35%
Extension Services	\$465,105	\$471,284	\$6,179	1.33%
Financial Services	\$1,582,081	\$1,599,414	\$17,333	1.10%
Fire Rescue	\$24,757,059	\$24,896,949	\$139,890	0.57%
General Services	\$15,212,124	\$11,670,585	(\$3,541,539)	-23.28%
Health & Human Services	\$5,914,528	\$5,547,340	(\$367,188)	-6.21%

# General Fund Budget Request Summary



	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Human Resources	\$2,619,930	\$2,657,348	\$37,418	1.43%
Innovation Technology	\$3,863,595	\$4,263,767	\$400,172	10.36%
Land Management	\$1,002,710	\$905,304	(\$97,406)	-9.71%
Library Services	\$2,669,503	\$2,606,093	(\$63,410)	-2.38%
911 Dispatch	\$2,903,638	\$3,499,994	\$596,356	20.54%
Misc. Others	\$5,601,071	\$6,060,717	\$459,646	8.21%
Pooled Expenditures	\$4,929,361	\$4,426,803	(\$502,558)	-10.20%
Interfund Transfers	\$15,003,149	\$12,375,558	(\$2,627,591)	-17.51%

# Board of County Commissioners

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$696,235	\$727,105
Operating	\$230,984	\$234,227
<b>Total</b>	<b>\$927,219</b>	<b>\$961,332</b>
<b>Expenditure Increase/Decrease: 3.68%</b>		

# Administration

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$877,859	\$818,515
Operating	\$107,469	\$99,442
<b>Total</b>	<b>\$985,328</b>	<b>\$917,957</b>
<b>Expenditure Increase/Decrease: -6.84%</b>		

# Communications

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$384,076	\$459,916
Operating	\$114,444	\$65,104
<b>Total</b>	<b>\$498,520</b>	<b>\$525,020</b>
<b>Expenditure Increase/Decrease: 5.32%</b>		

# County Attorney

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$858,288	\$886,386
Operating	\$123,300	\$107,550
<b>Total</b>	<b>\$981,588</b>	<b>\$993,936</b>
<b>Expenditure Increase/Decrease: 1.26%</b>		

# Economic Development

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$178,420	\$170,120
Operating	\$50,246	\$46,270
<b>Total</b>	<b>\$228,666</b>	<b>\$216,390</b>
<b>Expenditure Increase/Decrease: -5.37%</b>		

# Financial Services – Office of Management and Budget (OMB)

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$674,737	\$692,086
Operating	\$54,875	\$22,488
<b>Total</b>	<b>\$729,612</b>	<b>\$714,574</b>
<b>Expenditure Increase/Decrease: -2.06%</b>		

# Financial Services – Office of Procurement and Contracts (OPC)

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$769,918	\$793,332
Operating	\$82,551	\$91,508
<b>Total</b>	<b>\$852,469</b>	<b>\$884,840</b>
<b>Expenditure Increase/Decrease: 3.80%</b>		

# Human Resources

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$840,450	\$792,945
Operating	\$217,209	\$205,644
<b>Total</b>	<b>\$1,057,659</b>	<b>\$998,589</b>
<b>Expenditure Increase/Decrease: -5.58%</b>		

# Human Resources – Veterans Services

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$204,660	\$224,020
Operating	\$11,734	\$9,474
Grants & Aids	\$2,000	\$0
<b>Total</b>	<b>\$218,394</b>	<b>\$233,494</b>
<b>Expenditure Increase/Decrease: 6.91%</b>		

# Human Resources - Risk Management (Previously Insurance)

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$120,147	\$123,078
Operating	\$1,223,730	\$1,302,187
<b>Total</b>	<b>\$1,343,877</b>	<b>\$1,425,265</b>
<b>Expenditure Increase/Decrease: 6.06%</b>		

# Land Management

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$394,821	\$271,690
Operating	\$226,733	\$195,922
Grants & Aids	\$17,964	\$17,964
<b>Total</b>	<b>\$639,518</b>	<b>\$485,576</b>
<b>Expenditure Increase/Decrease: -24.07%</b>		

# Natural Resource Land

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$132,964	\$189,500
Capital	\$230,228	\$230,228
<b>Total</b>	<b>\$363,192</b>	<b>\$419,728</b>
<b>Expenditure Increase/Decrease: 15.57%</b>		

# Innovation Technology – IT Department

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$923,722	\$1,270,624
Operating	\$867,362	\$877,008
<b>Total</b>	<b>\$1,791,084</b>	<b>\$2,147,632</b>
<b>Expenditure Increase/Decrease: 19.91%</b>		

# Innovation Technology – Geospatial Info Systems (GIS)

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$368,191	\$425,213
Operating	\$96,306	\$75,141
<b>Total</b>	<b>\$464,497</b>	<b>\$500,354</b>
<b>Expenditure Increase/Decrease: 7.72%</b>		

# Innovation Technology - Cyber Security

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$218,563	\$239,570
Operating	\$284,880	\$275,470
<b>Total</b>	<b>\$503,443</b>	<b>\$515,040</b>
<b>Expenditure Increase/Decrease: 2.30%</b>		

# Innovation Technology – IT Project Management

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$193,039	\$201,745
Operating	\$96,454	\$47,749
<b>Total</b>	<b>\$289,493</b>	<b>\$249,494</b>
<b>Expenditure Increase/Decrease: -13.82%</b>		

# Innovation Technology - Public Safety Software

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$416,280	\$0
Operating	\$151,502	\$172,026
<b>Total</b>	<b>\$567,782</b>	<b>\$172,026</b>
<b>Expenditure Increase/Decrease: -69.70%</b>		

# Innovation Technology – Unmanned Aerial Systems (UAS)

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$213,648	\$185,590
Operating	\$33,648	\$26,944
<b>Total</b>	<b>\$247,296</b>	<b>\$212,534</b>
<b>Expenditure Increase/Decrease: -14.06%</b>		

# Innovation Technology – IT Communications

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$0	\$107,475
Operating	\$0	\$359,212
<b>Total</b>	<b>\$0</b>	<b>\$466,687</b>
<b>Expenditure Increase/Decrease: 100.00%</b>		

# Health & Human Services - Administration

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$604,195	\$533,557
Operating	\$72,837	\$52,613
<b>Total</b>	<b>\$677,032</b>	<b>\$586,170</b>
<b>Expenditure Increase/Decrease: -13.42%</b>		

# Health & Human Services – Human Services

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$346,144	\$353,176
Operating	\$4,200	\$3,800
Outside Agency Funding	\$470,000	\$475,250
State Mandated Costs	\$2,068,504	\$2,100,500
Public Assistance	\$227,425	\$237,425
<b>Total</b>	<b>\$3,116,273</b>	<b>\$3,170,151</b>
<b>Expenditure Increase/Decrease: 1.73%</b>		

# Health & Human Services – Senior Services

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$351,960	\$368,206
Operating	\$1,037,434	\$1,114,623
Grants & Aids	\$10,000	\$35,000
<b>Total</b>	<b>\$1,399,394</b>	<b>\$1,517,829</b>
<b>Expenditure Increase/Decrease: 8.46%</b>		

# Health & Human Services – Adult Day Care

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$389,811	\$0
Operating	\$21,850	\$0
<b>Total</b>	<b>\$411,661</b>	<b>\$0</b>
<b>Expenditure Increase/Decrease: -100.00%</b>		

# Health & Human Services – Congregate & Home Delivered Meals

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$170,595	\$179,526
Operating	\$139,573	\$93,664
<b>Total</b>	<b>\$310,168</b>	<b>\$273,190</b>
<b>Expenditure Increase/Decrease: -11.92%</b>		

# Palm Coast Library

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$845,091	\$866,727
Operating	\$401,679	\$302,986
Capital	\$193,268	\$193,270
<b>Total</b>	<b>\$1,440,038</b>	<b>\$1,362,983</b>
<b>Expenditure Increase/Decrease: -5.35%</b>		

# Bunnell Library

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$970,029	\$961,549
Operating	\$215,936	\$236,961
Capital	\$43,500	\$44,600
<b>Total</b>	<b>\$1,229,465</b>	<b>\$1,243,110</b>
<b>Expenditure Increase/Decrease: 1.11%</b>		

# Engineering

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$1,239,231	\$1,288,468
Operating	\$163,130	\$146,895
<b>Total</b>	<b>\$1,402,361</b>	<b>\$1,435,363</b>
<b>Expenditure Increase/Decrease: 2.35%</b>		

# Emergency Management

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$689,143	\$654,428
Operating	\$212,791	\$224,147
Grants & Aids	\$13,800	\$15,000
<b>Total</b>	<b>\$915,734</b>	<b>\$893,575</b>
<b>Expenditure Increase/Decrease: -2.42%</b>		

# Fire/Rescue - Administration

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$2,185,062	\$1,482,277
Operating	\$67,292	\$67,544
<b>Total</b>	<b>\$2,252,354</b>	<b>\$1,549,821</b>
<b>Expenditure Increase/Decrease: -31.19%</b>		

# Fire/Rescue

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$5,254,250	\$5,645,394
Operating	\$1,064,904	\$930,354
Capital	\$830,000	\$0
<b>Total</b>	<b>\$7,149,154</b>	<b>\$6,575,748</b>
<b>Expenditure Increase/Decrease: -8.02%</b>		

# EMS

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$11,946,383	\$13,160,467
Operating	\$1,505,235	\$1,703,721
Capital	\$866,000	\$868,000
<b>Total</b>	<b>\$14,317,618</b>	<b>\$15,732,188</b>
<b>Expenditure Increase/Decrease: 9.88%</b>		

# Fire/Rescue – Flight Operations

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$528,537	\$536,548
Operating	\$472,396	\$465,644
<b>Total</b>	<b>\$1,000,933</b>	<b>\$1,002,192</b>
<b>Expenditure Increase/Decrease: 0.13%</b>		

# Fire/Rescue – Fire/EMS Equipment

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$37,000	\$37,000
<b>Total</b>	<b>\$37,000</b>	<b>\$37,000</b>
<b>Expenditure Increase/Decrease: 0.00%</b>		

# 911 Dispatch

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$2,841,723	\$3,437,285
Operating	\$61,915	\$62,709
<b>Total</b>	<b>\$2,903,638</b>	<b>\$3,499,994</b>
<b>Expenditure Increase/Decrease: 20.54%</b>		

# Extension Services

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$383,933	\$396,512
Operating	\$81,172	\$74,772
<b>Total</b>	<b>\$465,105</b>	<b>\$471,284</b>
<b>Expenditure Increase/Decrease: 1.33%</b>		

# General Services – Administration

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$1,178,665	\$942,594
Operating	\$40,504	\$35,160
<b>Total</b>	<b>\$1,219,169</b>	<b>\$977,754</b>
<b>Expenditure Increase/Decrease: -19.80%</b>		

# General Services – Fleet Management

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$796,674	\$849,404
Operating	\$169,652	\$128,900
<b>Total</b>	<b>\$966,326</b>	<b>\$978,304</b>
<b>Expenditure Increase/Decrease: 1.24%</b>		

# General Services – Public Transportation

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$2,244,102	\$0
Operating	\$719,984	\$0
<b>Total</b>	<b>\$2,964,086</b>	<b>*\$0</b>
<b>Expenditure Increase/Decrease: -100.00%</b>		

\*Public Transportation moved out of General Fund to Special Revenue Fund

# General Services – Facilities Management

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$2,607,586	\$2,768,020
Operating	\$2,505,590	\$2,796,542
Capital	\$71,773	\$0
<b>Total</b>	<b>\$5,184,949</b>	<b>\$5,564,562</b>
<b>Expenditure Increase/Decrease: 7.32%</b>		

# General Services – Government Services Building (GSB)

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$1,369,979	\$1,346,413
<b>Total</b>	<b>\$1,369,979</b>	<b>\$1,346,413</b>
<b>Expenditure Increase/Decrease: -1.72%</b>		

# General Services – Recreation Facilities

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$1,162,262	\$1,174,565
Operating	\$1,208,851	\$1,162,191
Capital	\$62,000	\$58,000
Grants & Aids	\$169,000	\$169,000
<b>Total</b>	<b>\$2,602,113</b>	<b>\$2,563,756</b>
<b>Expenditure Increase/Decrease: -1.47%</b>		

# General Services – Vessel Registration

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$30,000	\$30,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Expenditure Increase/Decrease: 0%</b>		

# General Services – Carver Center

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$80,937	\$112,296
Grants & Aids	\$97,500	\$97,500
<b>Total</b>	<b>\$178,437</b>	<b>\$209,796</b>
<b>Expenditure Increase/Decrease: 17.57%</b>		

# General Services – Bull Creek Fish Camp

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$33,069	\$0
Operating	\$42,005	\$0
<b>Total</b>	<b>\$75,074</b>	<b>*\$0</b>
<b>Expenditure Increase/Decrease: -100.00%</b>		

\*Expenditures moved to Recreation Facilities

# General Services – Princess Place

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$457,480	\$0
Operating	\$93,167	\$0
<b>Total</b>	<b>\$550,647</b>	<b>*\$0</b>
<b>Expenditure Increase/Decrease: -100.00%</b>		

\*Princess Place & ECO Cottages moved out of General Fund to Special Revenue Fund

# General Services – Princess Place Eco-Cottages

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$71,344	\$0
<b>Total</b>	<b>\$71,344</b>	<b>*\$0</b>
<b>Expenditure Increase/Decrease: -100.00%</b>		

\*Princess Place & ECO Cottages moved out of General Fund to Special Revenue Fund

# Pooled Expenditures

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$3,262,869	\$2,747,423
Grants & Aids	\$1,296,072	\$1,393,720
Debt Service	\$370,420	\$285,660
<b>Total</b>	<b>\$4,929,361</b>	<b>\$4,426,803</b>
<b>Expenditure Increase/Decrease: -10.20%</b>		

# Tax Increment Value

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	Adopted FY 25-26	Tentative FY 26-27
Grants & Aids	\$2,717,459	\$2,904,878
<b>Total</b>	<b>\$2,717,459</b>	<b>\$2,904,878</b>
<b>Expenditure Increase/Decrease: 6.90%</b>		

# Value Adjustment Board

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$17,000	\$15,500
<b>Total</b>	<b>\$17,000</b>	<b>\$15,500</b>
<b>Expenditure Increase/Decrease: -8.82%</b>		

# Interfund Transfers

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	Adopted FY 25-26	Tentative FY 26-27
Interfund Transfers	\$15,003,149	\$12,375,558
<b>Total</b>	<b>\$15,003,149</b>	<b>\$12,375,558</b>
<b>Expenditure Increase/Decrease: -17.51%</b>		

# Medical Examiner

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$937,347	\$992,715
Grants & Aids	\$24,721	\$25,000
<b>Total</b>	<b>\$962,068</b>	<b>\$1,017,715</b>
<b>Expenditure Increase/Decrease: 5.78%</b>		

# FCSO Internal Charges

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$1,846,868	\$1,967,520
<b>Total</b>	<b>\$1,846,868</b>	<b>\$1,967,520</b>
<b>Expenditure Increase/Decrease: 6.53%</b>		

# Law Enforcement Education Funds

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	Adopted FY 25-26	Tentative FY 26-27
Operating	\$57,676	\$5,044
<b>Total</b>	<b>\$57,676</b>	<b>\$5,044</b>
<b>Expenditure Increase/Decrease: -91.25%</b>		

# Court Services & Public Defender

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	Adopted FY 25-26	Tentative FY 26-27
Court Services	\$4,000	\$2,000
Public Defender	\$3,200	\$200
<b>Total</b>	<b>\$7,200</b>	<b>\$2,200</b>
<b>Expenditure Increase/Decrease: -69.44%</b>		

# Pretrial Services Supervision

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$81,638	\$72,797
Operating	\$17,700	\$11,700
<b>Total</b>	<b>\$99,338</b>	<b>\$84,497</b>
<b>Expenditure Increase/Decrease: -14.94%</b>		

# Guardian Ad Litem

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	Adopted FY 25-26	Tentative FY 26-27
Personnel	\$59,617	\$60,588
Operating	\$3,950	\$2,775
<b>Total</b>	<b>\$63,567</b>	<b>\$63,363</b>
<b>Expenditure Increase/Decrease: -0.32%</b>		

# Effects of Potential Homestead Exemption

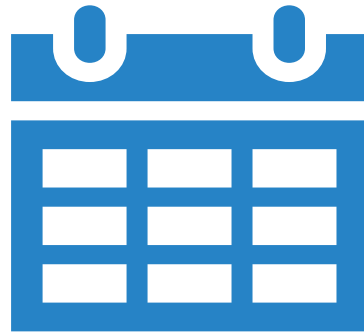
	\$150,000 Exemption	\$250,000 Exemption
Revenue Generated with Flat Millage @ 95%	113,570,660	95,353,002
FY 26 Budgeted Expenditures:		
Constitutional Officers and Judicial	(64,384,191)	(64,384,191)
Fire/EMS/Fire Flight	(24,757,059)	(24,757,059)
Other Public Safety	(8,512,253)	(8,512,253)
Amount to Fund All Other General Fund County Functions	<b>15,917,157</b>	<b>(2,300,501)</b>
Other General Fund County Departments	(59,193,958)	(59,193,958)
<b>Total</b>	<b>(43,276,801)</b>	<b>(61,494,459)</b>
Add Non-Ad Valorem Revenues	15,242,518	15,242,518
<b>Grand Total</b>	<b>(28,034,283)</b>	<b>(46,251,941)</b>

# General Fund 10% Reduction Exercise

Department/Program	Dollars Saved	Millage Saved
BOCC:		
Eliminate CRAs	(2,717,459)	0.1575 mills
Create Library District	(2,669,503)	0.1549 mills
Eliminate Beach Millage (0.2 mills)	(3,430,570)	0.2000 mills
Eliminate Strategic Plan Funding	(600,000)	0.0349 mills
<b>10% BOCC Reduction</b>	<b>(9,417,532)</b>	<b>0.5473 mills</b>
Constitutional Officers & Judicial (10% Reduction)	(6,438,419)	0.3735 mills
Outside Agency Funding (10% Reduction)	(144,544)	0.0103 mills
<b>Grand Total</b>	<b>(16,000,495)</b>	<b>0.9311 mills</b>

# Next Steps

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July 13, 2026  
Tentative Budget